

West Coast District Municipality

Appendix B

Analysis of property, plant and equipment, Intangibles and Investment Property as at 30 June 2015

Cost/Revaluation

Accumulated depreciation

	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	WIP Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land	23 609 618	(591 873)	100	-	-	-	23 017 845	-	-	-	-	-	-	23 017 845
	23 609 618	(591 873)	100	-	-	-	23 017 845	-	-	-	-	-	-	23 017 845
Infrastructure														
Roads, Pavements & Bridges	225 425	-	-	-	-	-	225 425	(85 040)	-	(5 850)	-	-	(90 890)	134 535
Electricity supply / Reticulation	21 521	-	-	-	-	-	21 521	(9 536)	-	(922)	-	-	(10 458)	11 063
Transformers	257 896	-	-	-	-	-	257 896	(72 569)	-	(4 191)	-	-	(76 760)	181 136
Cables	181 753	-	-	-	-	-	181 753	(21 729)	-	(4 032)	-	-	(25 761)	155 992
Mini sub stations	200 624	-	-	-	-	-	200 624	(84 141)	-	(4 853)	-	-	(88 994)	111 630
Water purification	46 411 325	-	1 991 165	-	-	-	48 402 490	(12 614 794)	-	(527 411)	-	-	(13 142 205)	35 260 285
Water Reticulation	142 187 438	-	3 684 261	-	19 136 797	-	165 008 496	(23 725 456)	-	(3 150 697)	-	-	(26 876 153)	138 132 343
Dams	110 344	-	-	-	-	-	110 344	(21 895)	-	(1 657)	-	-	(23 552)	86 792
Pump Stations	9 157 992	-	400 701	-	-	-	9 558 693	(2 095 540)	-	(202 534)	-	-	(2 298 074)	7 260 619
Reservoirs	108 671 547	-	-	-	-	-	108 671 547	(21 387 156)	-	(2 198 284)	-	-	(23 585 440)	85 086 107
Waste Purification	5 524 730	-	-	-	-	-	5 524 730	(849 145)	-	(105 523)	-	-	(954 668)	4 570 062
Landfil Sites	882 265	-	-	-	-	-	882 265	-	-	-	-	-	-	882 265
	313 832 860	-	6 076 127	-	19 136 797	-	339 045 784	(60 967 001)	-	(6 205 954)	-	-	(67 172 955)	271 872 829
Community Assets														
Residences (Personnel)	5 431 361	-	-	-	-	-	5 431 361	(2 145 988)	-	(139 002)	-	-	(2 284 990)	3 146 371
Warehouses	1 556 144	-	-	-	-	-	1 556 144	(586 701)	-	(44 368)	-	-	(631 069)	925 075
Community halls	960 019	-	-	-	-	-	960 019	(375 834)	-	(24 341)	-	-	(400 175)	559 844
Office Buildings	6 687 939	-	1 187	-	-	-	6 689 126	(2 533 210)	-	(172 867)	-	-	(2 706 077)	3 983 049
Recreational facilities	226 945	-	-	-	-	-	226 945	(53 765)	-	(7 530)	-	-	(61 295)	165 650
Clinics	1 158 390	-	-	-	-	-	1 158 390	(389 279)	-	(36 021)	-	-	(425 300)	733 090
Non residential perimeter protection	449 182	-	-	-	-	-	449 182	(119 591)	-	(9 453)	-	-	(129 044)	320 138
Ablution / Public Facilities	75 000	-	-	-	-	-	75 000	(28 042)	-	(2 762)	-	-	(30 804)	44 196
Workshops / Store Rooms	2 205 613	-	-	-	-	-	2 205 613	(505 085)	-	(69 461)	-	-	(574 546)	1 631 067
Public Parking	609 863	-	-	-	-	-	609 863	(236 703)	-	(15 548)	-	-	(252 251)	357 612
Fire, safety & emergency	36 190 633	-	-	-	-	-	36 190 633	(9 276 092)	-	(1 081 154)	-	-	(10 357 246)	25 833 387
	55 551 089	-	1 187	-	-	-	55 552 276	(16 250 290)	-	(1 602 507)	-	-	(17 852 797)	37 699 479

West Coast District Municipality
Appendix B

Analysis of property, plant and equipment, Intangibles and Investment Property as at 30 June 2015
Cost/Revaluation **Accumulated depreciation**

	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	WIP Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Heritage assets														
Specialised vehicles														
Other assets														
General vehicles	31 275 341	-	4 868 935	(697 494)	-	-	35 446 782	(21 719 968)	-	(2 311 901)	567 137	-	(23 464 732)	11 982 050
Audiovisual Equipment	400 813	-	6 956	(54 860)	-	-	352 909	(289 903)	-	(51 665)	47 565	-	(294 003)	58 906
Computer Equipment	4 498 854	-	409 706	(375 505)	-	-	4 533 055	(2 433 857)	-	(521 938)	298 355	-	(2 657 440)	1 875 615
Domestic Equipment	39 480	-	3 066	(5 810)	-	-	36 736	(31 252)	-	(3 101)	4 946	-	(29 407)	7 329
Electric wire and power distribution	351	-	-	-	-	-	351	(140)	-	(70)	-	-	(210)	141
Emergency / Rescue equipment	798 347	-	351 406	(3 297)	-	-	1 146 456	(267 188)	-	(80 352)	1 641	-	(345 899)	800 557
Elevator Systems	6 398	-	-	-	-	-	6 398	(5 837)	-	(320)	-	-	(6 157)	241
Fire Fighting Equipment	2 460 455	-	190 142	(43 375)	-	-	2 607 222	(1 468 064)	-	(367 617)	27 253	-	(1 808 428)	798 794
Gardening Equipment	172 127	-	13 877	(11 421)	-	-	174 583	(112 394)	-	(20 566)	5 361	-	(127 599)	46 984
Kitchen Appliances	429 617	-	26 598	(43 796)	-	-	412 419	(285 787)	-	(26 216)	27 907	-	(284 096)	128 323
Laboratory Equipment	542 958	-	22 610	(33 655)	-	-	531 913	(341 264)	-	(49 579)	24 713	-	(366 130)	165 783
Medical and Allied Equipment	154 906	-	-	(238)	-	-	154 668	(81 767)	-	(24 246)	213	-	(105 800)	48 868
Pump / plumbing	17 238	-	23 605	-	-	-	40 843	(13 500)	-	(2 724)	-	-	(16 224)	24 619
Radio Equipment	1 820 792	-	832 395	(121 444)	-	-	2 531 743	(1 096 282)	-	(202 783)	63 991	-	(1 235 074)	1 296 669
Security Equipment	2 079	-	9 354	-	-	-	11 433	(1 510)	-	(190)	-	-	(1 700)	9 733
Workshop Equipment	3 285 809	-	187 656	(85 278)	-	-	3 388 187	(2 478 340)	-	(276 820)	72 048	-	(2 683 112)	705 075
Air conditioners	742 300	-	40 171	(18 798)	-	-	763 673	(538 483)	-	(69 568)	14 723	-	(593 328)	170 345
Office Furniture	4 277 024	-	41 002	(232 596)	-	-	4 085 430	(3 288 827)	-	(217 584)	170 522	-	(3 335 889)	749 541
Domestic and Hostel Furniture	1 600 722	-	74 150	(146 691)	-	-	1 528 181	(1 343 851)	-	(71 229)	130 101	-	(1 284 979)	243 202
Other	640 542	-	73 810	(213 084)	-	-	501 268	(337 752)	-	(41 148)	174 749	-	(204 151)	297 117
	53 166 153	-	7 175 439	(2 087 342)	-	-	58 254 250	(36 135 966)	-	(4 339 617)	1 631 225	-	(38 844 358)	19 409 892

West Coast District Municipality Appendix B

Analysis of property, plant and equipment, Intangibles and Investment Property as at 30 June 2015	
Cost/Revaluation	Accumulated depreciation
Property, plant and equipment Cost Revaluation	Property, plant and equipment Cost Revaluation

	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	WIP Rand	Other changes, movements Rand	Closing Balance Rand	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	Impairment loss Rand	Closing Balance Rand	Carrying value Rand
Total property plant and equipment														
Land and buildings	23 609 618	(591 873)	100	-	-	-	23 017 845	-	-	-	-	-	-	23 017 845
Infrastructure	313 832 860	-	6 076 127	-	19 136 797	-	339 045 784	(60 967 001)	-	(6 205 954)	-	-	(67 172 955)	271 872 829
Community Assets	55 551 089	-	1 187	-	-	-	55 552 276	(16 250 290)	-	(1 602 507)	-	-	(17 852 797)	37 699 479
Other assets	53 166 153	-	7 175 439	(2 087 342)	-	-	58 254 250	(36 135 966)	-	(4 339 617)	1 631 225	-	(38 844 358)	19 409 892
	446 159 720	(591 873)	13 252 853	(2 087 342)	19 136 797	-	475 870 155	(113 353 257)	-	(12 148 078)	1 631 225	-	(123 870 110)	352 000 045
Agricultural/Biological assets														
Intangible assets														
Computers - software & programming	3 410 948	-	-	(139 191)	-	-	3 271 757	(1 382 031)	-	(512 571)	104 042	-	(1 790 560)	1 481 197
	3 410 948	-	-	(139 191)	-	-	3 271 757	(1 382 031)	-	(512 571)	104 042	-	(1 790 560)	1 481 197
Investment properties														
Investment property	5 508 050	-	-	-	-	-	5 508 050	(834 693)	-	(34 654)	-	-	(869 347)	4 638 703
	5 508 050	-	-	-	-	-	5 508 050	(834 693)	-	(34 654)	-	-	(869 347)	4 638 703
Total														
Land and buildings	23 609 618	(591 873)	100	-	-	-	23 017 845	-	-	-	-	-	-	23 017 845
Infrastructure	313 832 860	-	6 076 127	-	19 136 797	-	339 045 784	(60 967 001)	-	(6 205 954)	-	-	(67 172 955)	271 872 829
Community Assets	55 551 089	-	1 187	-	-	-	55 552 276	(16 250 290)	-	(1 602 507)	-	-	(17 852 797)	37 699 479
Other assets	53 166 153	-	7 175 439	(2 087 342)	-	-	58 254 250	(36 135 966)	-	(4 339 617)	1 631 225	-	(38 844 358)	19 409 892
Intangible assets	3 410 948	-	-	(139 191)	-	-	3 271 757	(1 382 031)	-	(512 571)	104 042	-	(1 790 560)	1 481 197
Investment properties	5 508 050	-	-	-	-	-	5 508 050	(834 693)	-	(34 654)	-	-	(869 347)	4 638 703
	455 078 718	(591 873)	13 252 853	(2 226 533)	19 136 797	-	484 649 962	(115 569 981)	-	(12 695 303)	1 735 267	-	(126 530 017)	358 119 945

West Coast District Municipality

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Analysis of property, plant and equipment, Intangibles and Investment Property as at 30 June 2016

Cost/Revaluation

Accumulated depreciation

	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	WIP Rand	Reclassification Rand	Closing Balance Rand	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	Reclassification Rand	Closing Balance Rand	Carrying value Rand
Land and buildings														
Land	23 017 847	-	-	-	-	-	23 017 847	-	-	-	-	-	-	23 017 847
	23 017 847	-	-	-	-	-	23 017 847	-	-	-	-	-	-	23 017 847
Infrastructure														
Roads, Pavements & Bridges	225 425	-	-	-	-	(225 425)	-	(90 890)	-	-	-	-	(90 890)	(90 890)
Electricity supply / Reticulation	21 521	-	-	-	-	427 591	449 112	(10 458)	-	(11 228)	-	(85 405)	(107 091)	342 021
Transformers	257 896	-	-	-	-	65 623	323 519	(76 760)	-	(6 690)	-	18 270	(65 180)	258 339
Cables	181 753	-	-	-	-	-	181 753	(25 761)	-	(4 039)	-	(9 396)	(39 196)	142 557
Mini sub stations	200 624	-	-	-	-	15 816	216 440	(88 994)	-	(7 083)	-	20 524	(75 553)	140 887
Water purifications	48 402 490	-	2 432 357	-	-	(3 196 417)	47 638 430	(13 142 205)	-	(700 410)	-	7 959 885	(5 882 730)	41 755 700
Water Reticulation	165 008 496	-	463 216	(19 136 797)	-	(1 891 436)	144 443 479	(26 876 153)	-	(3 190 034)	-	(14 142 488)	(44 208 675)	100 234 804
Dams	110 344	-	-	-	-	372 374	482 718	(23 552)	-	(22 993)	-	(242 308)	(288 853)	193 865
Pump Stations	9 558 693	-	-	-	-	(2 146 589)	7 412 104	(2 298 074)	-	(185 841)	-	838 929	(1 644 986)	5 767 118
Reservoirs	108 671 547	-	-	-	-	3 009 572	111 681 119	(23 585 440)	-	(2 257 150)	-	6 311 221	(19 531 369)	92 149 750
Waste Purifications	5 524 730	-	-	-	-	-	5 524 730	(954 668)	-	-	-	-	(954 668)	4 570 062
Landfil Sites	882 265	-	-	(882 265)	-	-	-	-	-	-	-	-	-	-
Substation Switch Gear	-	-	-	-	-	418 683	418 683	-	-	(10 454)	-	(95 317)	(105 771)	312 912
Electric Panels	-	-	-	-	-	44	44	-	-	1	-	(11)	(10)	34
Electricity Perimeter Protection	-	-	-	-	-	56 560	56 560	-	-	(2 262)	-	(18 836)	(21 098)	35 462
Other	-	-	-	-	-	493 401	493 401	-	-	(9 186)	-	(88 799)	(97 985)	395 416
	339 045 784	-	2 895 573	(20 019 062)	-	(2 600 203)	319 322 092	(67 172 955)	-	(6 407 369)	-	466 269	(73 114 055)	246 208 037
Community Assets														
Residences (Personnel)	5 431 361	-	-	-	-	160 721	5 592 082	(2 044 585)	-	(187 925)	-	930 230	(1 302 280)	4 289 802
Warehouses	1 556 144	-	-	-	-	259 859	1 816 003	(631 069)	-	(90 768)	-	(133 951)	(855 788)	960 215
Community halls	960 019	-	-	-	-	8 418	968 437	(400 175)	-	(35 236)	-	43 624	(391 787)	576 650
Office Buildings	6 689 126	-	-	-	-	4 202	6 693 328	(2 706 077)	-	(334 658)	-	372 697	(2 668 038)	4 025 290
Recreational facilities	226 945	-	17 081	-	-	(107 384)	136 642	(61 295)	-	(6 279)	-	13 467	(54 107)	82 535
Clinics	1 158 390	-	-	-	-	444 364	1 602 754	(425 300)	-	(44 495)	-	254 429	(215 366)	1 387 388
Non residential perimeter protection	19 046	-	-	-	-	-	19 046	(6 863)	-	(767)	-	(240 889)	(248 519)	(229 473)
Ablution / Public Facilities	75 000	-	-	-	-	(15 000)	60 000	(30 804)	-	(2 999)	-	(11 197)	(45 000)	15 000
Workshops / Store Rooms	2 205 613	-	-	-	-	(222 885)	1 982 728	(574 546)	-	(79 307)	-	66 790	(587 063)	1 395 665
Public Parking	609 863	-	-	-	-	394 683	1 004 546	(252 251)	-	(50 226)	-	(99 356)	(401 833)	602 713
Fire, safety & emergency	36 190 633	-	-	-	-	-	36 190 633	(10 357 246)	-	(1 809 488)	-	(1 298 196)	(13 464 930)	22 725 703
Car Ports / Garage	-	-	-	-	-	379 564	379 564	-	-	(132 307)	-	(132 307)	(151 158)	228 406
Internal Roads	-	-	-	-	-	693 042	693 042	-	-	(24 885)	-	(231 610)	(256 495)	436 547
	55 122 140	-	17 081	-	-	1 999 584	57 138 805	(17 490 211)	-	(2 685 884)	-	(466 269)	(20 642 364)	36 496 441

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Analysis of property, plant and equipment, Intangibles and Investment Property as at 30 June 2016
Cost/Revaluation **Accumulated depreciation**

	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	WIP Rand	Reclassification Rand	Closing Balance Rand	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	Reclassification Rand	Closing Balance Rand	Carrying value Rand
Heritage assets														
Specialised vehicles														
Other assets														
General vehicles	35 446 782	-	685 424	(1 635 626)	-	-	34 496 580	(23 464 733)	-	(1 949 375)	1 295 153	-	(24 118 955)	10 377 625
Audiovisual Equipment	352 909	-	88 201	-	-	-	441 110	(294 003)	-	(39 343)	-	-	(333 346)	107 764
Computer Equipment	4 533 055	-	494 884	(62 559)	-	-	4 965 380	(2 657 440)	-	(533 881)	46 918	-	(3 144 403)	1 820 977
Domestic Equipment	36 736	-	9 346	(1 406)	-	-	44 676	(29 408)	-	(3 540)	1 306	-	(31 642)	13 034
Electrical wire and power distribution	351	-	8 903	-	-	-	9 254	(210)	-	(653)	-	-	(863)	8 391
Emergency / Rescue equipment	1 146 456	-	-	-	-	-	1 146 456	(345 899)	-	(108 167)	-	-	(454 066)	692 390
Elevator Systems	6 398	-	-	-	-	-	6 398	(6 157)	-	(26)	-	-	(6 183)	215
Fire Fighting Equipment	2 607 222	-	1 320 279	-	-	-	3 927 501	(1 808 428)	-	(381 130)	-	-	(2 189 558)	1 737 943
Gardening Equipment	174 583	-	-	-	-	-	174 583	(127 599)	-	(19 466)	-	-	(147 065)	27 518
Kitchen Appliances	412 419	-	53 203	(4 279)	-	-	461 343	(284 096)	-	(22 985)	3 965	-	(303 116)	158 227
Laboratory Equipment	531 913	-	44 937	(8 017)	-	-	568 833	(366 130)	-	(45 820)	7 796	-	(404 154)	164 679
Medical and Allied Equipment	154 668	-	-	-	-	-	154 668	(105 800)	-	(15 761)	-	-	(121 561)	33 107
Pump / plumbing	40 843	-	135 126	-	-	-	175 969	(16 224)	-	(5 969)	-	-	(22 193)	153 776
Radio Equipment	2 531 743	-	292 245	(195 114)	-	-	2 628 874	(1 235 074)	-	(265 920)	109 114	-	(1 391 880)	1 236 994
Security Equipment	11 433	-	94 554	-	-	-	105 987	(1 700)	-	(9 026)	-	-	(10 726)	95 261
Workshop Equipment	3 388 187	-	102 310	(205 933)	-	-	3 284 564	(2 683 111)	-	(208 620)	146 556	-	(2 745 175)	539 389
Air conditioners	763 673	-	41 744	-	-	-	805 417	(593 328)	-	(60 839)	-	-	(654 167)	151 250
Office Furniture	4 085 430	-	37 312	(118 929)	-	-	4 003 813	(3 335 889)	-	(186 537)	104 097	-	(3 418 329)	585 484
Domestic and Hostel Furniture	1 528 181	-	72 897	-	-	-	1 601 078	(1 284 980)	-	(42 755)	-	-	(1 327 735)	273 343
Other	931 404	-	14 430	-	-	600 619	1 546 453	(566 737)	-	(87 898)	-	-	(654 635)	891 818
	58 684 386	-	3 495 795	(2 231 863)	-	600 619	60 548 937	(39 206 946)	-	(3 987 711)	1 714 905	-	(41 479 752)	19 069 185

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Analysis of property, plant and equipment, Intangibles and Investment Property as at 30 June 2016	
Cost/Revaluation	Accumulated depreciation
Property, plant and equipment Cost Revaluation	Property, plant and equipment Cost Revaluation

	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	WIP Rand	Reclassification Rand	Closing Balance Rand	Opening Balance Rand	Correction Rand	Additions Rand	Disposals Rand	Reclassification Rand	Closing Balance Rand	Carrying value Rand
Total property plant and equipment														
Land and buildings	23 017 847	-	-	-	-	-	23 017 847	-	-	-	-	-	-	23 017 847
Infrastructure	339 045 784	-	2 895 573	(20 019 062)	-	(2 600 203)	319 322 092	(67 172 955)	-	(6 407 369)	-	466 269	(73 114 055)	246 208 037
Community Assets	55 122 140	-	17 081	-	-	1 999 584	57 138 805	(17 490 211)	-	(2 685 884)	-	(466 269)	(20 642 364)	36 496 441
Other assets	58 684 386	-	3 495 795	(2 231 863)	-	600 619	60 548 937	(39 206 946)	-	(3 987 711)	1 714 905	-	(41 479 752)	19 069 185
	475 870 157	-	6 408 449	(22 250 925)	-	-	460 027 681	(123 870 112)	-	(13 080 964)	1 714 905	-	(135 236 171)	324 791 510
Agricultural/Biological assets														
Intangible assets														
Computers - software & programming	3 271 757	-	31 250	-	-	-	3 303 007	(1 790 560)	-	(483 544)	-	-	(2 274 104)	1 028 903
	3 271 757	-	31 250	-	-	-	3 303 007	(1 790 560)	-	(483 544)	-	-	(2 274 104)	1 028 903
Investment properties														
Investment property	5 508 050	-	-	-	-	-	5 508 050	(869 347)	-	(33 211)	-	-	(902 558)	4 605 492
	5 508 050	-	-	-	-	-	5 508 050	(869 347)	-	(33 211)	-	-	(902 558)	4 605 492
Total														
Land and buildings	23 017 847	-	-	-	-	-	23 017 847	-	-	-	-	-	-	23 017 847
Infrastructure	339 045 784	-	2 895 573	(20 019 062)	-	(2 600 203)	319 322 092	(67 172 955)	-	(6 407 369)	-	466 269	(73 114 055)	246 208 037
Community Assets	55 122 140	-	17 081	-	-	1 999 584	57 138 805	(17 490 211)	-	(2 685 884)	-	(466 269)	(20 642 364)	36 496 441
Other assets	58 684 386	-	3 495 795	(2 231 863)	-	600 619	60 548 937	(39 206 946)	-	(3 987 711)	1 714 905	-	(41 479 752)	19 069 185
Intangible assets	3 271 757	-	31 250	-	-	-	3 303 007	(1 790 560)	-	(483 544)	-	-	(2 274 104)	1 028 903
Investment properties	5 508 050	-	-	-	-	-	5 508 050	(869 347)	-	(33 211)	-	-	(902 558)	4 605 492
	484 649 964	-	6 439 699	(22 250 925)	-	-	468 838 738	(126 530 019)	-	(13 597 719)	1 714 905	-	(138 412 833)	330 425 900